

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-6 (Canceled).

Claim 7 (New): A valve guide structure for supporting a stem of a valve by an inner peripheral surface of a valve guide so as to restrict moving directions of the valve, comprising:

    a recess on the inner peripheral surface of the valve guide, said recess extending downwardly from an upper end of the valve guide along the stem of the valve so as to form a clearance between the valve guide and the stem of the valve, and

    an engagement groove formed on an outer periphery of the valve guide for engagement with a stem seal to prevent intrusion of oil,

    the recess on the valve guide having a lower end lower in position than a thinnest portion of the valve guide, the thinnest portion of the valve guide corresponding to a location of the engagement groove such that the thinnest portion and the engagement groove have a same position relative to an axial direction defined by an axis of the valve guide.

Claim 8 (New): The valve structure according to claim 7, wherein the recess has a taper with reduced inner diameter toward a lower end thereof.

Claim 9 (New): The valve guide structure according to claim 8, wherein the recess includes an untapered section between the taper and the upper end.

Claim 10 (New): The valve guide structure according to claim 9, wherein the untapered section has a same position in the axial direction as the engagement groove.